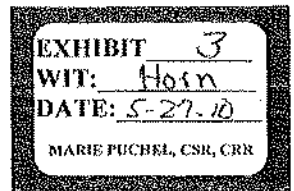


BRAUN KENDRICK FINKBEINER P.L.C.
 4301 FASHION SQUARE BOULEVARD
 SAGINAW, MICHIGAN 48603
 TELEPHONE (989) 498-2100
 FEDERAL ID #38-3204687



July 15, 2008
 Invoice # 167176
 I.D. 38630-23276

J R HEINEMAN & SONS INC
 3562 RIDGECREST DR
 MIDLAND, MI 48642

Re: GENERAL

Services Rendered Through June 30, 2008

Date	Description of Services	Atty	Amount
06-02-08	SMITH ELECTRIC: CONFERENCE WITH G. SMITH AND CLIENT REGARDING MISSED INSTALLMENT PAYMENT	CWH	88.00
06-02-08	SMITH: TELEPHONE CALL TO COURT TO SCHEDULE DEBTOR DISCOVERY EXAM; PREPARATION OF DEBTOR DISCOVERY SUBPOENA; CORRESPONDENCE TO COURT	SJD	34.50
06-03-08	RIO RANCHO: CONFERENCE WITH CLIENT REGARDING PREVIOUS PAYMENT BY SURVEYOR TO AUTOZONE; REVIEW ADDITIONAL DOCUMENTS FORWARDED BY CLIENT	CWH	110.00
06-04-08	REVIEW BUY-SELL AGREEMENT AND OPERATING AGREEMENT REGARDING DISPOSITION OF SHAREHOLDER AND MEMBER INTEREST	TLC	150.00
06-06-08	WORK IN CONNECTION WITH DOJ MATTER	CWH	220.00
06-10-08	MEETING WITH DENNIS REGARDING DOJ ISSUE; WORK IN CONNECTION WITH SAME	CWH	330.00
06-12-08	RIO RANCHO: TELEPHONE CALL FROM ATTORNEY ROBINSON REGARDING STATUS	CWH	44.00
06-12-08	CONFERENCE WITH KARL REGARDING CORPORATE MATTER; CONFERENCE WITH DENNIS REGARDING SAME	CWH	176.00
06-12-08	SMITH: LOCATE PROCESS SERVER IN CLARE COUNTY; TELEPHONE CALL TO PROCESS SERVER; CORRESPONDENCE TO PROCESS SERVER	SJD	34.50
06-13-08	CONFERENCE WITH D. RHEM, ATTORNEY BROWN AND REMAINING SHAREHOLDERS REGARDING RHEM RESIGNATION; WORK IN CONNECTION WITH SAME	CWH	286.00
06-16-08	REVIEW CORRESPONDENCE FROM DENNIS AND CONFERENCE WITH DAN REGARDING CORPORATE ISSUES	CWH	110.00
06-17-08	CONFERENCE WITH DAN AND KARL REGARDING CORPORATE ISSUES; WORK IN CONNECTION WITH SAME	CWH	220.00

BRAUN KENDRICK FINKBEINER P.L.C.

J R HEINEMAN & SONS INC
Re: GENERAL

July 15, 2008
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Services Rendered Through June 30, 2008

Date	Description of Services	Atty	Amount
06-17-08	REVIEW EEO POLICY AND RECOMMEND UPDATES	EEC	205.00
06-23-08	CONFERENCE WITH DENNIS, KARL AND DAN REGARDING CORPORATE ISSUES	CWH	220.00
06-25-08	PMI: CONFERENCE WITH ATTORNEY ROBINSON REGARDING POTENTIAL CLAIM AGAINST NIELSON	CWH	44.00
06-26-08	PMI: DRAFT MEMORANDUM TO CLIENT REGARDING NIELSON CLAIM; REVIEW ADDITIONAL DOCUMENTS FORWARDED BY CLIENT AND FORWARD DOCUMENTS TO ATTORNEY ROBINSON WITH COVER MEMORANDUM	CWH	220.00
06-26-08	SMITH; CONFERENCE WITH KARL REGARDING POTENTIAL AGREEMENT TO ACCEPT INSTALLMENT PAYMENTS	CWH	44.00
06-27-08	REVIEW CORRESPONDENCE FROM NATIONAL CITY AND CONFERENCE WITH DAN REGARDING CORPORATE MATTERS	CWH	110.00
06-30-08	DRAFT MEMORANDUM TO NATIONAL CITY REGARDING THEIR QUESTIONS; CONFERENCE WITH DAN REGARDING M. EMMENECKER OBLIGATION AND REVIEW CORRESPONDENCE FROM DAN REGARDING SAME	CWH	176.00
Total Fees			2,822.00

Date	Disbursement Description	Amount
06-02-08	SUBPOENA FEES; ISABELLA COUNTY CLERK	15.00
06-12-08	WITNESS & MILEAGE FEES; GARY SMITH	20.34
Total Disbursements		35.34

Current Fees	2,822.00
Current Disbursements	35.34
Current Due	2,857.34
Total Current Due	2,857.34